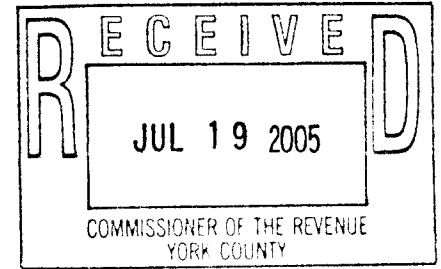




WELLS ICE & COLD STORAGE, INC.

July 14, 2005



Commissioner of the Revenue
PO Box 189
Yorktown, Virginia 23690-0189

To Whom It May Concern:

On April 30, 2005, Wells Ice & Cold Storage, Inc., ceased doing business.

I am hereby asking for a prorated refund of our 2005 York County Business License. I calculate the refund to be \$3,006.25, which is eight twelfths of \$4,509.37.

I have included a copy of our 2005 business license for your convenience.

The new business entity, effective May 1, 2005, is Wells Scallops LLC.

If you need additional information, please ask.

Sincerely,

Harry G. Broskie
Controller